III-USING THE WORKSHEETS

A. Introduction. The RJM worksheets capture historical costs for the previous fiscal year (FY), actual costs to date for the current FY as well as projected costs for the remainder of the current FY, and projected costs for the next FY, as well as for the budget request FY. Completing previous, current, next, and request fiscal year data in sequential order on each form enables built-in calculations to carry some data forward from one fiscal year to the next. The following paragraphs will explain the structure of the workbooks and how to load and use them. Examples of the worksheets are in Appendix A. Instructions for completion of specific worksheets are contained in Appendix B. It may be useful to view the worksheets side-by-side with their corresponding instruction.

B. Preparations for Completing the RJM Worksheets.

    1. Compile the summary accounting reports for the UI grant (fund ledger codes 210 and 213) and any other reports for fund ledgers that could have been charged to the grant if funding had been available. Include reports for state funds and penalty and interest (P&I) funds that were used for UI administration. Exclude Trade claims activity reports (fund ledger code 219). The accounting reports for the previous fiscal year should cover a twelve-month period from October 1 to September 30. Also include reports from fiscal years prior to the previous and current fiscal years if prior year obligations were liquidated during the previous and current fiscal year.

    2. If P&I funds or other state funds were used, determine if these were used solely for the UI program or for combined functions. Exclude funds that were not used for the UI program.

    3. Develop a crosswalk sheet that combines all UI costs from all sources. The document should show only expenditures that were made during that period, including obligations from previous fiscal years that were liquidated during the period; the document should exclude unliquidated obligations.

    4. Allocate the accounting system direct charges to the RJM codes.

    5. Allocate agency indirect charges to the appropriate RJM codes. Agency indirect includes department indirect and cabinet indirect. Exclude state indirect costs.

C. General Information. This section provides general information for the file structure and using the files.

    1. File Structure. The file contains worksheets that collect the RJM data and calculations in a format that can be imported to a National Office database. The database

will generate summary and statistical reports for data analysis. The diagram below shows the purpose of and the relationships between the RJM files.

   2. <u>Loading and Using the RJM Files</u>

     a. <u>System Requirements</u>. The system configuration needed to use the RJM efficiently is as follows:

- MS Windows® 95 or later
- Microsoft Excel® 97 (NOTE: For Microsoft Excel® 2000 users, save and transmit all files in Microsoft Excel® 97 format).
- 16MB RAM
- 2MB hard drive for RJM files (minimum)

     b. <u>Workbook Proficiency Requirements</u>. The procedures for loading and using the workbooks assume an intermediate level of proficiency. It is necessary to understand the concept of cell references and how the value entered in one cell can change the contents of another cell in the same or different worksheets.

     c. <u>RJM File Location</u>. The web site at **www.ows.doleta.gov/rjm** has a current set of the Microsoft Excel® file and the Microsoft Word® file for PCI requests for downloading.

     d. <u>Loading the RJM Excel® Files</u>. Load the Excel® files from the web site and copy them to the hard drive and change the file name. For example, use a file name such as RJMXX.xls, where "XX" is the two-digit state abbreviation. It may be useful to keep an unmodified version of the workbook in case it should become necessary to start over completely or if specific worksheets become corrupted and must be rebuilt. In addition, save the data periodically and create backup copies of the files, including the unmodified RJM file.

     e. <u>Data Entry</u>. The RJM worksheets are designed so that data entries are used in formulae to calculate values in other cells or used in cell references to copy the values into other cells. Because data elements are linked to elements in other worksheets and all data elements are required for the Data Export, data entry should occur in a specific order. Worksheets should be completed in the order of the worksheet tabs from left to right, starting with the STARTUP worksheet.

     (1) <u>STARTUP Worksheet</u>. Data entry for the STARTUP worksheet should occur first because key elements from it are linked to every other worksheet. To enter the initial key elements:

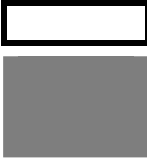   Select the state's name from the pull down list.
    Enter the "Request Year."
    Enter the number of months for which actual current fiscal year data are available in "No. Months Reported Current YTD."

From the value in "Request Year," the worksheet calculates the values for the Previous, Current, Next, and Request Fiscal Years. The file uses elements entered or calculated in the STARTUP worksheet to fill headings in the other RJM worksheets.

(2) <u>Completing the RJM Worksheets</u>. After entering the key elements into the STARTUP worksheet, data entry can begin on the rest of the worksheets. Areas where data entry is required have a cyan background color and a dark border.

3. <u>Worksheet Formats and Conventions</u>

a. <u>Cell Formats</u>. The Microsoft Excel® worksheets contain cell border and shading formats that help identify the type of action that is required. Presented below are the formats used in the RJM forms. The examples are from 1-UI, UI Program, found in Section B, File RJM.xls, Worksheet 1-UI, page 1.

Item Name from RJM-1 Form	Cell Format	Description of Format	Action Taken to Populate Cell With a Value
TOTAL PERSONAL SERVICE COST		Heavy border, cyan shading.	Requires typing in a value. [Col. B] You enter correct value as whole number, Excel displays as currency.
TOTAL POSITIONS PAID		Heavy border, cyan shading.	Requires typing in a value. [Col. B] Value entered and displayed in two decimal places.
MONTHS REPORTED YTD	12	No border, no shading.	An Excel formula obtains the value through a link to another cell. [Col. C] Excel retrieves the value of No. Months Reported Current YTD from the STARTUP Worksheet.
STRAIGHT LINE PROJECTED PS COST PER POSITION	#DIV/0!	No border, no shading.	An Excel formula calculates the value. [Col. C] System calculates RESULT OF (Total Personal Service Cost divided by Total Positions Paid) divided by RESULT OF (Months Reported YTD times 12 Months Per Year)
DOCUMENTED PS INCREASES PER POSITION 1.		No border, gray shading.	No value is placed in the cell. {Col. B] Gray shading indicates no data entry or Excel formulae.

b. <u>Number of Decimal Places</u>. The worksheet cells are formatted to round data to a specific number of decimal places. The table below shows the rounding convention for the cells and the degree of numerical precision needed for data entry.

Data Element	Decimal Places
Dollars	Whole dollars
Positions	2 decimal places
MPU	3 decimal places
Work hours	2 decimal places
Workload	Whole numbers

c. Pre-Entered Values. Information that applies to the entire budget request package is entered in the STARTUP worksheet. These key data elements are transferred to all worksheets where appropriate and will not have to be entered on each individual worksheet.

Each key RJM element in the STARTUP Worksheet has a *defined name*. For example, the defined name for the value of State Name is STATENAME, and for Budget Year is BUDGETYR. The means by which the key elements are forwarded from the STARTUP Worksheet to all other worksheets is by use of the defined name in a formula. For example, if a user selects YOURSTATE with the state abbreviation of YS on the STARTUP worksheet, then "YOURSTATE" will appear on the left near the top of each of the other worksheets in the workbook. The formula in those cells is = STATENAME

d. Worksheet Row Numbers and Column Letters. The data element cells in the worksheets are identified by row numbers and column letters. These are referenced in the instructions in Appendix B. For most of the RJM forms, worksheet columns B through E designate the years for which data elements are captured.

Column	Fiscal Year
B	PREVIOUS
C	CURRENT
D	NEXT
E	REQUEST

4. General Instructions. Data in the worksheets are to include charges to the UI grant, as well as those that were made against state funds, but could have been charged to the UI grant if sufficient resources had been available. The general instructions below pertain to filling out the forms.

a. Cells for Data Entry. Enter data only in cells with a heavy border and cyan background.

b. Cells with Formulae. Data validation checks have been incorporated into the workbooks that will not allow data entry in cells containing formulae. This is to ensure that the integrity of the data is preserved throughout all the worksheets, and that the way the data elements are prepared is standardized for all states.

c. Adding or Deleting Rows. Do not add or delete rows in the worksheets. Do not modify any cell in the worksheets unless it is surrounded by a heavy border and has a cyan background color.

d. Copying Worksheets. Accidents can happen even when the greatest care is taken in filling out the forms. Data elements can be inadvertently deleted, data entry errors can accumulate, or the file can be damaged somehow. If these occur, delete the affected worksheet and copy and paste in the corresponding worksheet from the unmodified workbook. To do this, perform these steps:

Open the unmodified RJM file or download a new file.
Click on the tab of the sheet you wish to copy.
Click on **Edit**.
Click on **Move or Copy Sheet**.
At the bottom of the dialog box, click on the check box **Create a copy**.

> **WARNING!** The default setting for this check box is blank.
> Failure to click on the check box to create a copy will remove
> the blank sheet from the unmodified RJM workbook entirely.
> Should this happen accidentally, use the backup copy of the
> unmodified RJM files to restore the unmodified RJM file.

Click on the arrow beside the **To book** combo box to pull down the list of open workbooks. Click on your state's data workbook into which the worksheet is to be inserted.
In the **Before sheet** list box, click on the name of the worksheet that the new worksheet should be copied in front of. You will now be in the copied worksheet. You will need to change the source of the links from the template workbook to your data workbook.
Click on **Edit**.
Click on **Links**.
Click on the name of your state's data workbook file. Click on **Change Source**.
In the **Links** list box, click on your state's data workbook file name, and then click **OK**.

> NOTE: If you do not find the required file in the list, you do
> not have it open. In this event, click **Cancel** and open the file.
> Change the source of the links in the manner described above.

e. Checking Cell Values. When finished with entering data in a worksheet, ensure the values in the linked cells are correct. The instruction worksheets indicate which cells contain links to other cells. The instruction will state, "system imports from." Find the referenced cell in the appropriate worksheet and see if the value contained in it copied over correctly. Check the calculations to ensure that the results are correct and reconcile in summary to source documents. For worksheets with no data entry cells,

check calculations and links as described above. Lastly, ensure that the bottom line numbers make sense.

       f. Using the Worksheet Checklist. The RJM 6-List Worksheet is a checklist of all the worksheets. Some worksheets do not require data entry, but contain information that is referenced in other worksheets or is needed in the Data Export. Use this checklist to verify that all the data entry is complete.

    5. Glossary for Worksheets.

$	Cost or Expenditures
AB	Above Base
APP	Appeals
AST	AS&T (Indirect Costs such as the cost of Personnel, Fiscal, etc.)
BPC	Benefit Payment Control
CMP	Comparison
COM	Communications
DP	Data Processing or Information Systems
F	Funded or Funding
IC	Initial Claims
LIST	Listing of RJM Worksheets
LV	Leave
MPU	Minutes Per Unit
NMD	Nonmonetary Determinations
OE	Office Equipment
P	Positions
Rates	Cost per Hour
RQ	Requested (Normally requested by USDOL)
S	Studied (Refers to Cost Model Study MPU's)
SUB	Subcategory
SUM	Summary
SUP	Support
TAX	Tax
UI	Unemployment Insurance
UIP	Unemployment Insurance PERFORMS
WK	Weeks Claimed
WR	Wage Records